

Paper Reporting Instructions for Holders of Unclaimed Property



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California State Controller

**FOR UNCLAIMED PROPERTY REPORTS
DUE BEFORE NOVEMBER 1, 2008**

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Introduction

The State of California's Unclaimed Property Law (Code of Civil Procedure, Section 1500 et seq.) requires organizations to review their records annually to determine if they are holding any funds, securities, or other property that has been unclaimed for the required dormancy period. "Holders" include business associations, banking and financial organizations, life insurance corporations, and others holding property belonging to another person. The law requires these holders to report such unclaimed property to the State Controller's Office (SCO).

The SCO accepts the **Standard NAUPA II format**, which is the national standard for reporting unclaimed property to the states. **The CA NAUPA II and the CA Magnetic Media (Diskette Reporting Program) formats will only be accepted for life insurance companies through the December 1-15, 2008 remit reporting cycle. *The SCO recommends that all holders use the Standard NAUPA II format.*** The SCO also urges all holders to submit reports in an electronic format to expedite processing and to ensure accurate processing of the reported information. All paper reports submitted that include 50 or more properties will be returned to the holder to submit in an electronic format as prescribed by the SCO. For free unclaimed property reporting software, please see the [National Association of Unclaimed Property Administrators \(NAUPA\) Web site](#).

This user's guide is not intended to be the sole source of information regarding the holder's legal obligations under the Unclaimed Property Law. Each organization should review the entire law to ensure that it meets all reporting requirements. Review of the law should be ongoing, as revisions to the statutes may cause changes in reporting requirements.

To ensure complete, accurate, and timely reporting of unclaimed property, this user's guide and all related materials should be forwarded to the person(s) in the organization responsible for the preparation of unclaimed property reports. It should be noted that, when the reports are prepared by a reporting service, quality and accuracy remain the responsibility of the organization for whom the report is prepared.

The SCO is committed to making reporting requirements as simple as possible for the holder community. Unclaimed Property forms, reporting instructions, laws, and regulations are available at the SCO's web site at www.sco.ca.gov. Holders are also encouraged to reference the [General Reporting Instructions for Holders of Unclaimed Property](#). Please continue to check the SCO's web site for further updates. If you have any questions, please call the Unclaimed Property Reporting Unit at (916) 464-6284 or e-mail ucpreporting@sco.ca.gov.

Special Reporting Instructions

The State has enacted reporting changes as a result of the passage of Senate Bill 86. This bill was passed in compliance with a federal court preliminary injunction that required the State to modify its notice practices. A summary of reporting requirements under this new law is as follows:

Overview

- Holders are required to file a report without remittance before November 1, 2008, or before May 1, 2009 for life insurance companies.
- The SCO is required to send a notice to all owners included on these reports with a property value of \$50 or more within 165 days. The notice will alert the owner that property in possession of the holder will be transferred to the state unless the owner contacts the holder regarding the property.
- Holders are required to file a report and remit property to the SCO between June 1 and June 15, 2009, or between December 1 and December 15, 2008 for life insurance companies (pertaining to May 2008 Notice Reports). The SCO will make arrangements to collect safe deposit boxes at a later date.

Holder Due Diligence – The holder’s responsibility to notify owners of their property six to twelve months before the property becomes reportable or transferable is still in effect. (Reference Code of Civil Procedure (CCP) sections 1513.5, 1516(d) and 1520(b)). There are no changes to this requirement. See our [Holder Due Diligence Sample Letter](#).

Holder Notice Report – A Notice Report (*without* property remittance) shall be filed before November 1, 2008, and before May 1, 2009 for life insurance companies.

- a) **Do not remit** any property with the Holder Notice Report due before November 1 (or before May 1 for life insurance companies).
- b) **Report Format** - Reports must be submitted in one of the following formats:
 1. [Standard NAUPA II](#)
 - [FREE Reporting Software available at www.unclaimed.org](#)
 2. [Paper](#) (If Reporting Fewer Than 50 Properties Only)

EXCEPTION FOR LIFE INSURANCE COMPANIES: In addition to the above two formats, the following will be accepted for the life insurance companies through the **December 1-15, 2008 remit reporting cycle ONLY.**

3. [CA NAUPA II](#)
4. [CA Magnetic Media](#)
5. [Diskette Reporting Program](#)

Holders are also encouraged to reference the [General Reporting Instructions for Holders of Unclaimed Property](#).

- c) **Owner Information** - Previous requirements will remain in effect. List all known owner and property information (as prescribed by the SCO), such as **owner name, Social Security number, last known address, property type, property amount, and date of last contact by the owner.**
- d) **Holder Contact Information (all formats):**
 - i. **First Holder Contact** – The SCO will use the first holder contact information to contact the holder with questions regarding the report.
 - ii. **Second Holder Contact** – The SCO will use the second holder contact information as a property owner contact so that the property owner may contact the holder about their property. The SCO is required to send a notice to all property owners with accounts valued at \$50 or more prior to the transfer of property from the holder to the SCO. The SCO prints the contact information on the notice sent to owners. The owners will be instructed to contact the holder regarding their property to prevent the transfer to the SCO. If the holder provides only one contact, it will be used for both purposes.
- e) **Submit required UCP forms** for reporting unclaimed property. A hard copy of the UFS-1 is required for each report. This form has been modified to include holder contact information for property owners and agent contact information.

Holder Remit Report – A Holder Remit Report shall be filed with the remittance and delivery of the property as follows:

- a) **Due Dates** - The Holder Remit Report along with the delivery or remittance of all remaining unclaimed property is due no sooner than June 1, 2009, and no later than June 15, 2009, or for life insurance companies, no sooner than December 1, 2008, and no later than December 15, 2008 (pertaining to May 2008 Notice Reports).
- b) **Report Format** – Reports must be submitted in one of the following formats:
 - 1. Standard NAUPA II
 - FREE Reporting Software available at www.unclaimed.org
 - 2. Paper (If Reporting Fewer Than 50 Properties Only)

EXCEPTION FOR LIFE INSURANCE COMPANIES: In addition to the above two formats, the following will be accepted for the life insurance companies through the **December 1-15, 2008 remit reporting cycle ONLY.**

- 3. CA NAUPA II
- 4. CA Magnetic Media
- 5. Diskette Reporting Program
- c) **Owner Information** - Previous requirements will remain in effect. List all known owner and property information (as prescribed by the SCO), such as **owner name, Social Security number, last known address, property type, property amount, and date of last contact by the owner.**

- d) **Holder Contact Information** – The SCO will use the first holder contact information to contact the holder with questions regarding the report. A second holder contact is not required on the Holder Remit Report.
- e) **Required Forms** – A hard copy of the UFS-1 form is required with every report. Please note that this form has been modified to include an affirmation stating that all accounts reported on the Holder Notice report that are not reported on the Holder Remit Report are omitted because the property is no longer considered unclaimed due to owner contact or return of the property to the owner. The SS-1 form is required for all reports that include securities that are being reported and remitted.
- f) **Accounts Included on the Holder Notice Report that Are No Longer Unclaimed**– For owner accounts that were reported on the Holder Notice Report that are no longer unclaimed because of owner contact prior to the due date of the holder Remit Report, the holder may either exclude the owner accounts from the report entirely, or may include the owner accounts on the report with an appropriate Paid or Deletion code and show the property remitted amount as zero. Please note that the holder will be signing an affirmation on the UFS-1 to verify that all accounts that were reported on the Holder Notice Report, but not included on the Holder Remit Report are omitted because the property is no longer considered unclaimed due to owner contact or return of the property to the owner.
- g) **New Accounts not Included on the Holder Notice Report** – If the holder identifies accounts that were not included on the original Holder Notice Report, the holder must not include those owner accounts on the Holder Remit Report. California law requires that before unclaimed property can be transferred to the state, the SCO must send a notice to the owner to give them the opportunity to claim their property from the holder before it is transferred. Therefore, any new properties identified that were not included on the Holder Notice Report should be reported on a separate Supplemental Holder Notice Report and not included on the Holder Remit Report. For reports received after January 31, the Holder Remit Report due date will be no less than seven months nor more than seven and a half months after the date the Notice Report is filed.

Holder Assistance

Contact Information	Visit our Web site:	www.sco.ca.gov
	Inquire via e-mail	ucpreporting@sco.ca.gov
	General Reporting Inquiries	(916) 464-6284
	Compliance Unit	(916) 464-6088
	Remitting Securities	(916) 464-6244
	Electronic Funds Transfer Unit (\$20,000 or more must be remitted via EFT)	(916) 464-6220
	Claims Research	(800) 992-4647

Mailing Address:

Mail report to:

Office of State Controller John Chiang
Unclaimed Property Division
P.O. Box 942850
Sacramento, California 94250-5873

For courier delivery services, use the following street address:

Office of State Controller John Chiang
Unclaimed Property Division
10600 White Rock Road
Rancho Cordova, California 95670

Instructions for Completing UDS-1

Detail Sheet: Form UDS-1

The UDS-1 form is required for paper reports that list fewer than 50 accounts. (Note: If you are reporting 50 or more owner accounts, you must file the report in an electronic format).

Paper reports must also include a Universal Face Sheet (form UFS-1). And for reporting or remitting securities, a Securities Summary (form SS-1) must also be completed. Instructions for completion of both the UFS-1 and the SS-1 may be found by referring to the [General Reporting Instructions for Holders of Unclaimed Property](#). Read the instructions below prior to preparing your report.

If a headquarters office is filing separate reports for one or more branch offices, use a separate detail sheet (Form UDS-1) for each branch.

Separate all property information by property type, dollar value, and the following criteria.

- Property \$50 and over, with names
- Property \$50 and over, without names
- Property \$49.99 and under should be combined into one aggregate account, except for securities property types SC01-SC20. (Refer to Appendix A-4, Security Type Codes.)

Note: An aggregate account is created by totaling all cash accounts with individual totals of \$49.99 or less. Although California law allows holders to aggregate properties of \$49.99 or less, holders are encouraged to report owner details when possible to assist in reuniting owners with their property.

When reporting securities, in addition to the UFS-1, the holder is also required to complete and submit a Securities Summary (Form SS-1).

Holders are required to remit unclaimed property payments of \$20,000 or more via Electronic Funds transfer (EFT). Please note that remittances of \$20,000 or more that are not submitted via EFT will be subject to penalties (CCP 1532). Additionally, electronic fund transfers do not have a required minimum amount, so remittances of less than \$20,000 may also be submitted via EFT. For further information, please refer to the [Electronic Funds Transfer Information Guide](#).

Multiple-owner accounts have two or more owners. Each owner must be listed separately. If an owner has two or more items of the same property

type (e.g., two savings accounts), combine them into one entry, except for security property types SC01-SC20.

Prepare the report in duplicate. Send the original to the State Controller's Office; the holder should retain the duplicate for at least seven years (California Administrative Code, Title 2, Subchapter 8, Article 5, Section 1175).

Section 1 - Holder Information

Fill in the following fields. ***Do not add agent information here.***

Holder – Enter the name of the holder. The holder name must be the same as on Form UFS-1, section B.

City – Enter the holder's location.

Branch – Enter the branch number.

Page – Enter the page number. Example: Page 1 of 10.

Section 2 - Property Information

Note on the Holder Remit Report: For those properties which have been reactivated or refunded since the filing of the Holder Notice Report, holders have the option of either using the appropriate deletion type code or deleting the account information from the report. Please note that the newly revised UFS-1 form includes an affirmation that all properties not listed on the Holder Remit Report, which were initially included on the Notice Report, are absent due to the property being reactivated or returned to the rightful owner.

Sole/Multiple Owners– If only one owner is named on the account, please enter "1 of 1." If there is more than one owner per account, fill in "1 of 3," etc. The primary-owner information must be listed in the first-owner record. The second-owner and all subsequent owner information must be listed in consecutive records, beginning with the Multiple Owners Number field. There must be no more than one owner name per record.

Property Status – For all properties on the Holder Notice Report, enter "Report First" for properties that are being reported but not remitted. Please note that "Report First" will be the only appropriate entry on the Holder Notice Report. When choosing this designation, cash remitted to the state will always calculate to zero. For all properties on the Holder Remit Report, enter either "Reportable" for properties that are remitted to the state or "Reactivated/Refunded" for properties which the rightful owner has been found subsequent to the properties being reported on the Holder Notice

Report. When designating the “Reactivated/Refunded status, a date of reactivation/refund is required.

Owner Status – Check either “Known,” “Aggregate” or “Unknown.”

Property Type – Enter the appropriate four-digit property type (refer to Appendix pages A-2 through A-6 for a complete list of NAUPA Property Type Codes).

Last Transaction Date – **This field is mandatory.** The Last Transaction Date (also known as the date of last contact, or last activity date) is the date on which the last deposit or withdrawal occurred, the date the mail was returned, or the date on which the property became payable, redeemable, dormant, or returnable (e.g., issue date of a check). The date must be formatted as MM/DD/YYYY.

Account Number - Enter the property account number, if applicable.

Check Number – Enter the check number, if applicable.

Comments – Enter any comments on the property, if applicable.

Cash to Report – Enter the original property cash amount.

Additions/Deductions – Enter the amount of any additional charges or deductions to the original amount. Please see the appendix for acceptable Standard NAUPA deductions and additions.

Reason – Enter the code for the reason for deductions or additions. Please see the appendix for the appropriate Standard NAPUA Deduction and Addition codes.

Cash to Report/Remit – Enter the total amount of cash to be reported/remitted after applying the appropriate additions and deductions. Cash will be *reported* on the Holder Notice Report and *remitted* on the Holder Remit Report.

Interest Rate – Enter the amount of interest to be assessed to the report/remit amount.

CUSIP Number – Enter the CUSIP number of the security, if applicable.

Current Shares – Enter the number of shares the owner is entitled to at the time the property is reported to the state, carrying the number out to the fourth decimal place (i.e. 12.0725).

Original Shares – Enter the number of shares that the owner was entitled to at the time of last activity on the account, carrying the number out to the fourth decimal place (i.e. 12.0725).

Certificate Number – Enter the security certificate number.

Registered To – Enter the exact name that does or would appear on a stock certificate.

Symbol – Enter the symbol for the security if traded on a stock exchange.

Issue Name – Enter the name of the security being reported.

Sub-Issue Name – List the sub-issues under the mutual fund family name, if applicable.

Mutual Fund Family – Enter the mutual fund family name.

Tangible Box Number – Enter the safe-deposit box number. Use this field for property type SD01 or SD02 only.

Opened By – Enter the name of the person who opened the box.

Date Opened - Enter the date the box was opened. Please enter in MM/DD/YYYY format.

Lease Expire Date – Enter the date on which the safe deposit box lease expired. Please enter in MM/DD/YYYY format.

Unpaid Rent – Enter the total amount of unpaid rent due.

Drilling Fees – Enter the total amount charged for drilling services.

Social Security Number/FEIN – Enter the owner’s Social Security number if the named owner is an individual or the taxpayer identification number (FEIN) if the named owner is a business. This field is required for all named owners. If the Social Security or taxpayer identification number is not in the holder’s records, a written explanation must accompany the report.

Date of Birth – Enter the owner’s date of birth. Please enter in MM/DD/YYYY format.

Owner Type – Enter the appropriate owner type code. For a complete listing of owner type codes, refer to page A-7 of the appendix.

Relationship Type – Enter the relationship type code, if applicable. Refer to pages A-1 and A-2 of the appendix for a complete listing of NAUPA relationship codes.

Owner Business Name - Enter the business name of the account owner. If the first word of the business name is “The,” put “The” after the name.

Example:	Correct Adam Company The	Incorrect The Adam Company
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Owner Last Name – Enter the owner’s last name. If the owner’s name is unavailable, enter “Unknown” in the Last Name field.

Owner First Name – Enter the owner’s first name.

Owner Middle Name - Enter the owner’s middle name.

Prefix – Enter the owner’s name prefix (i.e. Mr., Mrs., Ms, etc.) **without punctuation.**

Suffix - Enter the owner’s name suffix (i.e. Jr, Sr, III, etc.) if applicable, **without punctuation.**

Title – Enter appropriate title (i.e. Dr (doctor), Pvt (private), Rev (reverend), etc.) **without punctuation.**

Street Address – Enter the owner’s last known address. If the address is unknown, leave this field blank.

Zip – Enter the zip code of the owner’s last known address, up to 9 digits. If unknown, leave this field blank.

City – Enter the city of the owner’s last known address. If unknown, leave this field blank.

State – Enter the state of the owner’s last known address (refer to Appendix A-8, State Codes). If unknown, leave this field blank.

County – Enter the county of the owner’s last known address. If unknown, leave this field blank.

Country – Enter the country code if the owner’s last known address is in a foreign country (refer to Appendix A-9, Country Codes). If the owner’s last known address is in the USA, leave this field blank.

Second and Successive Owners – Fill in only the following information: Last Name, Title, First Name, Middle Initial, Relationship Code (refer to Appendix A-1 and A-2 for a complete listing of NAUPA relationship codes), Owner Date, and Business Name, if applicable.

Note: *If the owner is “AKA” or “DBA” the owner name is considered a “Second Owner.” Create a second-owner record. If an individual and a business are both listed as owners of the same account, create a second-owner record for the business name.*

Example:	Correct Adam Company, The	Incorrect The Adam Company
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Appendix

STANDARD NAUPA II CODES

Deduction and Withholding Codes	
SW	Service Charge
IW	Interest Withheld or Discontinued
TW	Income Tax Withheld
DW	Dividends Withheld or Discontinued
MC	Mailing Cost
ZZ	Deduction Code Not Identified Above (Not allowed by California)
Addition Codes	
DV	Dividends Earned
ER	Reported in Error on Advertising Report
IN	Interest Earned
ME	Additional Royalty or other Mineral Interest Payments
SP	Stock Split
ZZ	Addition Code Not Identified Above (Not allowed by California)
Paid or Deletion Codes	
RO	Returned to Owner
ER	Erroneously Reported
RS	Reverse Stock Split
ZZ	Deletion Code not Identified Above (Not allowed by California)
Relationship Codes	
SO	Sole Owner
AD	Administrator
AF	Attorney For
AG	Agent For
AN	And
BF	Beneficiary
OR	Or

Relationship Codes (contd.)	
AO	And / Or
CC	Co-Conservator
CF	Custodian For
CN	Conservator
FB	For Benefit of
IN	Insured
TE	As Trustee For
EX	Executor or Executrix
JT	Joint Tenants with Rights of Survivorship
JC	Joint Tenants in Common
PA	Payee
PO	Power of Attorney
RE	Remitter
UG	Uniform Gift to Minors Act (UGMA)
GR	Guardian For
Property Type Codes	
AC01	Checking Accounts
AC02	Savings Accounts
AC03	Mature CD or Save Cert
AC04	Christmas Club Funds
AC05	Money on deposit to secure fund
AC06	Security Deposit
AC07	Unidentified Deposit
AC08	Suspense Accounts
AC99	Aggregate Account Balances
CK01	Cashier's Checks
CK02	Certified Checks
CK03	Registered Checks
CK04	Treasurer's Checks
CK05	Drafts

Property Type Codes (contd.)	
CK06	Warrants
CK07	Money Orders
CK08	Traveler's Checks
CK09	Foreign Exchange Checks
CK10	Expense Checks
CK11	Pension Checks
CK12	Credit Checks or Memos
CK13	Vendor Checks
CK14	Checks Written off to Income
CK15	Other Outstanding Official Checks
CK16	CD Interest Checks
CK99	Aggregate Uncashed Checks
CT01	Escrow Funds
CT02	Condemnation Awards
CT03	Missing Heirs' Funds
CT04	Suspense Accounts
CT05	Other Court Deposits
CT99	Aggregate Court Deposit
IN01	Individual Policy Benefits or Claim Payments
IN02	Group Policy Benefits or Claim Payments
IN03	Proceeds Due Beneficiaries
IN04	Proceeds from Matured Policies, Endowments or Annuities
IN05	Premium Refunds
IN06	Unidentified Remittances
IN07	Other Amounts Due Under Policy Terms
IN08	Agent Credit Balances
IN99	Aggregate Insurance Property
MI01	Net Revenue Interest
MI02	Royalties
MI03	Overriding Royalties
MI04	Production Payments

Property Type Codes (contd.)	
MI05	Working Interest
MI06	Bonuses
MI07	Delay Rentals
MI08	Shut-in Royalties
MI09	Minimum Royalties
MI99	Aggregate Mineral Proceeds
MS01	Wages, Payroll, Salary
MS02	Commissions
MS03	Workers Compensation Benefits
MS04	Payments For Goods & Services
MS05	Customer Overpayments
MS06	Unidentified Remittances
MS07	Unrefunded Overcharges
MS08	Accounts Payable
MS09	Credit Balance -- Accounts Receivable
MS10	Discounts Due
MS11	Refunds Due
MS12	Unredeemed Gift Certificates
MS13	Unclaimed Loan Collateral
MS14	Pension & Profit Sharing
MS15	Dissolution or Liquidation
MS16	Misc. Outstanding Checks
MS17	Misc. Intangible Property
MS18	Suspense Liabilities
MS99	Aggregate Misc Property
SC01	Dividends
SC02	Interest (Bond Coupons)
SC03	Principal Payments
SC04	Equity Payments
SC05	Profits
SC06	Funds Paid to Purchase Shares

Property Type Codes (contd.)	
SC07	Funds for Stocks and Bonds
SC08	Shares of Stock (Returned by Post Office)
SC09	Cash for Fractional Shares
SC10	Unexchanged Stock of Successor Corp
SC11	Other Cert of Ownership
SC12	Underlying Shares or Other Outstanding Certificates
SC13	Funds for Liquidation / Redemption of Un-surrendered Stock or Bonds
SC14	Debentures
SC15	U S Govt Securities
SC16	Mutual Fund Shares
SC17	Warrant/Rights
SC18	Mature Bond Principal
SC19	Dividend Reinvestment Plans
SC20	Credit Balances
SC50	Municipal Bonds
SC52	Municipal Bond Earnings
SC54	Shares Exchanged for Shares
SC56	Units
SC99	Aggregate Security Related Cash (Not allowed by California)
SD01	SD Box Contents
SD02	Other Safekeeping
SD03	Other Tangible Property
TR01	Paying Agent Account
TR02	Undelivered or Uncashed Dividends
TR03	Funds held in Fiduciary Capacity
TR04	Escrow Accounts
TR05	Trust Vouchers
TR99	Aggregate Trust Property
UT01	Utility Deposits
UT02	Membership Fees

Property Type Codes (contd.)	
UT03	Refunds Or Rebates
UT04	Capital Credit Distributions
UT99	Aggregate Utilities
ZZZZ	Properties Not Identified Above
Tangible Type Codes	
BOND	Savings Bonds & Others
CNS	Coins
CURR	Currency
DOC	Paper Documents
JEWL	Jewelry
MISC	Other Tangible Property
STMP	Stamps
WEAP	Various Weapons
WILL	Signed Wills

Owner Type Codes	
OT	All Owners except Aggregate or Unknown
UN	Unknown Owner (no name available)
AG	Aggregate Owner
Security Delivery Codes	
DTC	Direct Transfer
PHYSICAL	Physical Certificate Delivery
ACCOUNT	Registration of Account Only
UNT	Securities Not Transferable

State Codes

State	Initial	State	Initial
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
California	CA	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
District of Columbia	DC	North Dakota	ND
Florida	FL	Ohio	OH
Georgia	GA	Oklahoma	OK
Hawaii	HI	Oregon	OR
Idaho	ID	Pennsylvania	PA
Illinois	IL	Rhode Island	RI
Indiana	IN	South Carolina	SC
Iowa	IA	South Dakota	SD
Kansas	KS	Tennessee	TN
Kentucky	KY	Texas	TX
Louisiana	LA	Utah	UT
Maine	ME	Vermont	VT
Maryland	MD	Virginia	VA
Massachusetts	MA	Washington	WA
Michigan	MI	West Virginia	WV
Minnesota	MN	Wisconsin	WI
Mississippi	MS	Wyoming	WY
Missouri	MO		

Country CodesAvailable at <http://www.un.org/Depts/unsd/methods/m49alpha.htm>**NAICS Codes**Available at <http://www.census.gov/epcd/www/naics.html>

Escheat Periods

California Unclaimed Property Law

<u>Section</u>	<u>Description</u>	<u>Period</u>
1513(a)(b)	Savings, Matured Time Deposits, Demand Deposits (Checking), NOW, plus Interest or Dividends	3 years
1513(c)	Traveler's Checks	15 years
1513(d)	Written Instruments/Cashier's Checks (Banking and Financial Associations)	3 years
1513(e)	Money Orders	7 years
1513(f)	IRAs, Keogh Plans	3 years
1513(g)	Wages, Commission	1 year
1514	Safe-Deposit Boxes, Safekeeping Repositories	3 years
1515	Funds Held by Life Insurance Companies	3 years
1515.5	Demutualized or Related Reorganization (see Statute)	Varies
1516	Stocks, Dividends, Profit Distributions, Interest	3 years
1517	Liquidating Distributions	6 months
1518	Funds Held by Fiduciaries, Agents	3 years
1519	Funds Held by Government or Governmental Agencies	3 years
1519.5	Ordered Refunds	1 year
1520	Misc. Property Held in Normal Course of Business	3 years
1521	Employee Benefit Trust Distributions	3 years

**State Controller's Office
Unclaimed Property Division
P.O. Box 942850
Sacramento, California 94250
(916) 464-6284**

www.sco.ca.gov